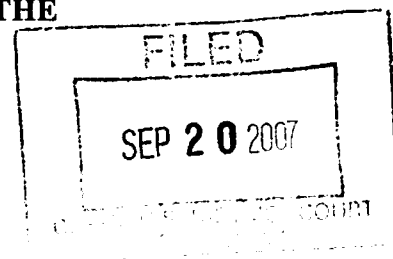


**IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
Norfolk Division**



JTH TAX, INC. d/b/a LIBERTY TAX SERVICE

Plaintiff,

v.

Civil Action No. 2:07cv169

JEROME REED

Defendant.

JEROME REED

Plaintiff,

v.

Civil Action No. 2:07cv403

JTH TAX, INC. d/b/a LIBERTY TAX SERVICE


Defendant

ORDER

The Court hereby **DENIES** JTH Tax, Inc. d/b/a Liberty Tax Service's Motion for Default Judgment and **GRANTS** Jerome Reed's Motion for Enlargement of Time to file a responsive pleading. Furthermore, finding that the amount in controversy in the consolidated case exceeds the \$75,000 requirement of 28 U.S.C. § 1332(a), the Court **DENIES** Jerome Reed's Motion to Dismiss for Lack of Subject Matter Jurisdiction.

The Clerk of the Court is **DIRECTED** to fax and forward copies of this Order to counsel of record for all parties.

IT IS SO ORDERED.


Robert G. Doumar
Senior United States District Judge
UNITED STATES DISTRICT JUDGE

September 20, 2007
Norfolk, Virginia